

FY 2020 PRELIMINARY FUND BALANCES

EXECUTIVE APPROPRIATIONS COMMITTEE
STAFF: BRIAN WIKLE

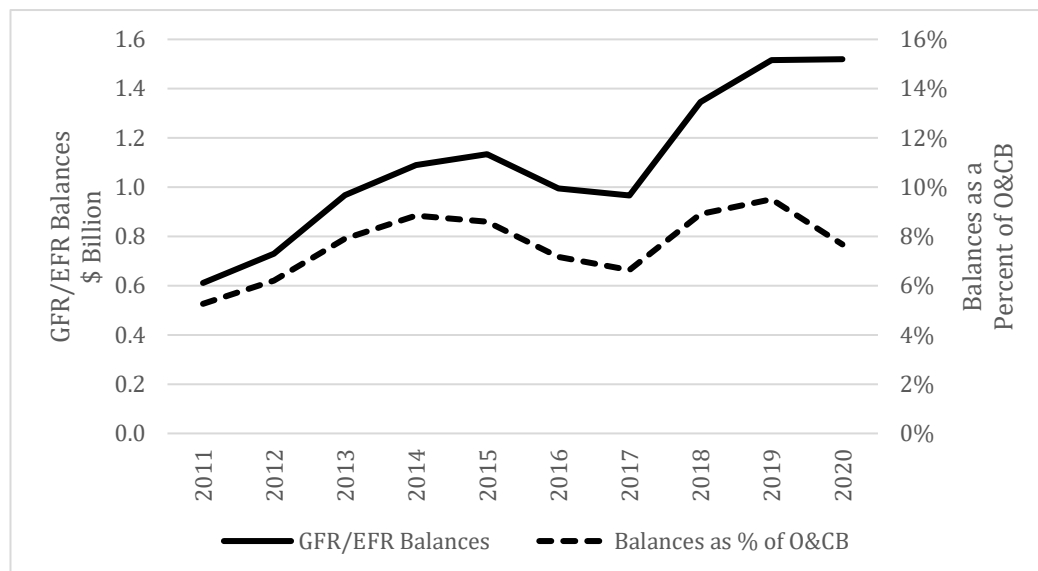
ISSUE BRIEF

SUMMARY

The Legislature creates, modifies, and eliminates restricted accounts and other funds for various purposes. Balances in the accounts are an important source of funding for the operations of governmental entities within the state. As of October 31, 2020, preliminary ending balances for FY 2020 in General Fund (GF) restricted accounts totaled \$672.6 million and preliminary ending balances in Education Fund (EF) restricted accounts totaled \$846.9 million including rainy day funds (see funds 1324 and 2460). Combined the FY 2020 preliminary GF and EF restricted account ending balances totaled \$1.519 billion which is approximately 7.7 percent of total appropriations for operating and capital budgets that year. The 10-year low was \$611.0 million in FY 2011—approximately 5.3 percent of actual operating and capital budgets; and the FY 2020 amount is the 10-year high in dollar terms but not as a percent of actual operating and capital budgets. Figure 1 shows combined GF and EF restricted account ending balances for the past ten years along with those balances as a percent of total operating and capital budgets.

These numbers will not be finalized until they are audited in November.

Figure 1: General Fund Restricted and Education Fund Restricted (GFR/EFR) Account Ending Balances as a Percent of Operating and Capital Budgets (O&CB)



This issue brief:

- explains fund accounting;
- lists funds that have preliminary FY 2020 closing balances of less than negative \$100,000;
- summarizes balances for two accounts administered by the Department of Corrections regarding inmates and offenders;
- provides receipts in FY 2020 to the Utah State Employees Charitable Fund; and
- lists preliminary FY 2020 balances for restricted accounts and other funds (new funds are in bold).

FUND ACCOUNTING

Governmental accounting uses funds to track revenues and expenditures. There are four primary categories of funds:

1. Governmental Funds (colored green in this report)
2. Proprietary Funds (orange)
3. Fiduciary Funds (blue)
4. Component Units (pink)

Governmental funds include General Fund, Education Fund, Transportation Fund, Capital Project Fund, and Debt Service Fund expenditures and revenues. Proprietary funds include business-like activities such as loan funds, Alcoholic Beverage Control funds, and internal service funds. Fiduciary funds include trust funds and other assets collected in a custodial capacity. The state also reports component units (entities legally or financially separate from the primary government); component units presented in this report are select units that run through the state's FINET system.

Table 1 summarizes the state's preliminary fund balances, revenues, and expenditures in each of the fund categories.

Table 1: Summary of Preliminary FY 2020 Fund Balances

Fund Type / Fund Category	Preliminary FY 2020 Fund Balances			
	Beginning	Revenues	Expenses	Ending
Governmental Funds				
General Fund Restricted Funds	579,362,420	546,199,147	452,994,472	672,567,095
Special Revenue Funds / Education Funds	936,948,186	5,700,679,814	5,790,725,351	846,902,650
Special Revenue Funds / Transportation Funds	451,715,293	1,324,351,625	1,342,295,164	433,771,754
Special Revenue Funds / Nonmajor Gov. Funds	410,614,775	419,957,966	314,071,093	516,501,648
Permanent Funds	2,662,336,533	(48,455,379)	88,829,088	2,525,052,066
Capital Projects Funds	1,201,006,061	2,281,873,438	2,046,325,952	1,436,553,547
Debt Service Funds	20,541,084	489,605,811	485,098,756	25,048,139
Proprietary Funds				
Enterprise Funds	3,261,766,487	1,560,311,283	1,731,904,163	3,090,173,607
Internal Service Funds	98,307,536	354,182,104	339,765,157	112,724,483
Fiduciary Funds				
Investment Trust Funds	10,252,800,016	13,135,926,630	12,343,281,904	11,045,444,741
Private Purpose Trust Funds	14,434,767,354	2,075,185,591	822,140,382	15,687,812,563
Pension Trust Funds	Not yet available			
Agency Funds	243,865,847	2,908,724,782	2,875,254,285	277,336,344
Component Units				
Component Units	25,153,169	58,090,696	46,249,125	36,994,740

Tables 2, 3, and 4 are included in response to recommendations made to the Executive Appropriations Committee in the November 2013 report, [Review of "Off-budget" Funds and Operations](#). Table 2 provides brief explanations regarding the funds in this report that show ending balances of negative \$100,000 or less. Table 3 shows unaudited balances for two funds administered by the Department of Corrections that do not appear elsewhere in this report. Table 4 shows receipts to the Utah State Employees Charitable Fund.

Table 5 is an organizational chart of how the Division of Finance accounts for the funds within this report. Table 6 details fund balances, expenditures, and revenues for each fund, and it contains a description of revenue sources and whether a fund requires an appropriation for expenditure.

Totals do not reflect pure cash balances; totals include the value of assets contained in the funds such as receivables, inventory, capital assets, etc. Also, expenditures include transfers out, and revenues include transfers in. New funds are in bold type. These numbers will not be finalized until they are audited in November.

Table 2: Preliminary Balances of Negative \$100,000 or Less

Fund Name	FY 2020 Preliminary Ending Balance	Explanation of Negative Balance
Fiduciary Funds		
7220 (DEQ) Petroleum Storage Tank Trust Fund	(8,573,460)	The balance is negative due to the unfunded portion of future claims as determined by the actuary.
8005 (FIN) Social Security Suspense Fund	(119,176)	The balance is due to year-end accrual adjustments and the timing differences of when payments are sent and refunds are received from the federal government.
8007 (FIN) State Withholding Tax	(533,762)	The ongoing negative balance is the result of a duplicate payment (approximately \$500,000) made to the Tax Commission in December 1997, believed to have occurred during the consolidation and creation of the Department of Workforce Services. The Division of Finance believes that taxes were collected and reported twice resulting in two payments to the Education Fund and creating the deficiency in this clearing account, and that the only way to fix this is an appropriation to the clearing account. Yet, no appropriation has been made.
8238 (TAX) Tax Suspense - IRP	(2,647,116)	The balance is due to year-end accrual adjustments and the timing of differences of when payments are sent to the Department of Transportation and prorated registration fees are collected.

Table 3: Inmate Accounting and Offender Obligations Account Activity

Fund Name	Unaudited Account Activity			
	Bank Balance as of June 30, 2019	Deposits	Withdrawals	Bank Balance as of June 30, 2020
Inmate Accounting	1,778,675.38	12,874,570.04	12,769,666.22	1,883,579.20
Offender Obligations	185,447.90	4,702,643.83	4,713,616.29	174,475.44

Table 4: Utah State Employees Charitable Fund Receipts

Fund Name	FY 2020 Revenues Collected
Utah State Employees Charitable Fund	283,073.22

Table 5: Organizational Chart of Funds

Fund Type	Fund Category	Fund Class	Number
Governmental Funds			301
General Fund	General Fund		148
Special Revenue Fund	Education Fund	Uniform School Fund	3
		Education Fund	13
	Transportation Fund		12
	Transportation Investment Fund of 2005		1
	Nonmajor Governmental Funds	State Endowment Fund	1
		Environmental Reclamation	5
		Crime Victim Reparation	1
		Universal Telephone Services	1
		Consumer Education Fund	10
		Rural Development Fund	2
Miscellaneous Special Revenue		53	
Permanent Fund	Trust Lands		13
Capital Projects Fund	Transportation Investment Fund of 2005		1
	Nonmajor Governmental Funds	Capital Projects-General Government	2
		Capital Projects-State Building Ownership Authority	1
Debt Service Fund	Nonmajor Governmental Funds	Debt Service-General Government	14
		Debt Service-State Building Ownership Authority	20
Proprietary Funds			74
Enterprise Funds	Unemployment Compensation Fund		2
	Water Loan Programs		20
	Nonmajor Enterprise Fund	Community Impact Loan Fund	2
		Housing Loan Programs	8
		Agriculture Loan Fund	3
		Energy Efficiency Project	3
		Alcoholic Beverage Control	2
		Utah Correctional Industries	1
		State Trust Lands Administration	3
		Utah Beef Council	1
		Local Gov Loan Fund	2
		Medical Cannabis Fund	2
	Permanent Community Impact		2
Internal Service Fund	Internal Service Fund	Technology Services Fund	1
		General Services Fund	9
		Fleet Operations Fund	4
		Risk Management Fund	5
		Property Management Fund	2
		Human Resource Management Fund	1
		Attorney General Legal Services Fund	1
Fiduciary Funds			94
Investment Trust Fund	Investment Trust Fund		2
Private Purpose Trust Fund	Private Purpose Trust Funds	Utah Navajo Nation Trust	1
		Unclaimed Property Trust	1
		Employers' Reinsurance Trust	2
		Petroleum Storage Tank Trust	3
		Utah Education Savings Plan Trust	1
		Miscellaneous Restricted Trust	15
Pension Trust Fund	Pension Trust Funds	Contributory System	1
		Noncontributory System	1
		Public Safety System	1
		Fire Fighters System	1
		Judges System	1
		Governors & Legislative Pension Plan	1
		401(k) Plan	1
		457 Plan	1
		IRA	1
		Roth IRA	1
Agency Fund	Agency Fund	Health Reimbursement Accounts	1
		Taxes & Social Security	3
		County & Local Collections	19
		State Courts	4
		Deposits, Suspense, & Miscellaneous	26
		Non-CAFR/Administrative Agency Fund	3
Component Units			5
Component Unit	Nonmajor Component Units	Point of the Mountain State Land Authority	1
		School for the Deaf & Blind	2
		Utah Charter School Finance Authority	1
		Inland Port Authority	1

Table 6: Preliminary FY 2020 Fund Balances

		Preliminary FY 2020 Fund Balances				Requires
Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	Approp.
General Fund Restricted Funds		579,362,420	546,199,147	452,994,472	672,567,095	
1001 (CRC) Commerce Service Fund	fees; fine monies collected by DOPL for violations of the Utah Building Standards Act	1,000,000	44,532,442	44,532,441	1,000,001	Yes
1002 (CRC) Factory Built Housing Fees Account	fees; interest	199,548	13,702	4,398	208,852	Yes
1003 (CRC) Nurse Education and Enforcement Fund	administrative penalties	280,988	48,503	305	329,186	Yes
1005 (CRC) Pawnbroker Operations Restricted Account	fees and civil penalties	308,664	68,476	166,618	210,522	Yes
1006 (CRC) Professional Geologist Education and Enforcement Fund	surcharge on geologist license fees; administrative penalties	63,464	600	1,368	62,696	Yes
1007 (CRC) Utah Housing Opportunity Restricted Account	contributions deposited into the Utah Housing Opportunity restricted Account; contributions, donations, grants	64,271	30,900	20,000	75,171	Yes
1008 (CRC) Public Utility Regulatory Restricted Account	special fees on public utilities	3,000,000	10,083,029	10,083,027	3,000,002	Yes
1020 (CRC) Workforce Development Restricted Account	appropriations; interest	3,076,300	0	0	3,076,300	Yes
1031 (DAG) Agricultural and Wildlife Damage Prevention Account	rangeland animals - annual fees for sheep, goats, cattle, and turkeys (head tax)	(1)	507,801	458,653	49,147	Yes
1032 (DAG) Horse Racing Account	license fees; fines	20,643	22,625	21,700	21,568	Yes
1033 (DAG) Utah Livestock Brand and Anti-theft Account	renewal and certification copies of brands; brand inspection fees; travel permit fee; lifetime permits; brand book fees; fees for recording and transfer	97,631	2,419,440	1,419,914	1,097,157	Yes
1035 (DAG) Rangeland Improvement Fund	funds from U.S. Department of Interior; grants from state or federal government; appropriations; grants from private foundations; proceeds from the sale of a livestock watering right	1,978,100	1,663,888	1,710,000	1,931,988	Yes
1036 (DAG) Invasive Species Fund	appropriations; grants from the federal government; other grants	822,615	1,250,000	1,258,600	814,015	Yes
1039 (DAG) Cannabinoid Product Restricted Account	tax; fees; appropriations; interest	0	0	0	0	Yes
1049 (DWS) Homeless Shelter Cities Mitigation Restricted Account	local sales and use tax; interest	271,345	4,802,314	4,527,735	545,925	Yes
1052 (DCC) Victims of Domestic Violence Services Account	as outlined in UCA 51-9-406, a percentage of surcharge revenues established in UCA 51-9-401; interest on loans	61,636	(61,636)	0	0	Yes
1053 (DCC) Homeless Trust Account	appropriations; tax checkoffs on individual income tax returns which lapse from Homeless Trust; interest earnings	714,579	1,912,873	1,874,609	752,844	Yes
1054 (DCC) Industrial Assistance Fund	appropriations; interest; loan repayments	17,924,742	340,188	3,986,118	14,278,812	No
1056 (DCC) Humanitarian Service Restr Acct	contributions via purchase of special group plate decal; contributions and grants	2,035	5,575	0	7,610	Yes
1057 (DHA) Martin Luther King Jr Civ Rights Supp Rest Acct	contributions via purchase of special plate; contributions and grants	3,000	250	0	3,250	Yes
1059 (DHA) National Prof Men's Soccer Team Supp of Bldg Comm Rest	contributions via purchase of special plate; contributions and grants	405	42,069	41,794	680	Yes
1060 (DHA) Native American Repatriation Restricted Account	appropriations; interest	60,000	20,000	0	80,000	Yes

FY 2020 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2020 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
1080 (DEQ) Water Quality - Provo River CUP Investments Fund	local water districts, counties, cities, and U.S. government; interest	0	48,549	0	48,549	No
1081 (DEQ) Environmental Voluntary Cleanup Restricted Account	application fees	54,700	292,860	298,533	49,028	Yes
1082 (DEQ) Environmental Quality Restricted Account	radioactive waste disposal fees; hazardous waste disposal fees; PCB waste disposal fees; nonhazardous solid waste disposal fees; generator site access permits; uranium recovery regulation; investment income; waste facility fees	3,387,542	6,529,466	7,138,000	2,779,008	Yes
1085 (DEQ) Petroleum Storage Tank Restricted Account	penalties and interest; lapsed appropriations	314,977	12,358	50,776	276,558	Yes
1086 (DEQ) Radioactive Waste Perpetual Care and Maintenance Fund	annual fees; interest	7,442,229	484,582	0	7,926,812	Yes
1087 (DEQ) Underground Wastewater Disposal System Restricted Acnt	testing and certification fees; disposal system installation fees; interest	86,075	38,544	80,800	43,819	Yes
1088 (DEQ) Used Oil Collection Administration Account	recycling fee; permits; penalties; grants; donations	920,712	518,679	670,309	769,081	Yes
1107 (DHS) Juvenile Justice Reinvestment Account	savings calculated from the General Fund	4,931,428	4,335,144	0	9,266,572	Yes
1108 (DHS) Survivors of Suicide Loss Account	appropriations; interest	0	40,000	39,931	69	Yes
1109 (DHS) Psychiatric Consultation Program Account	appropriations; interest	0	275,000	175,632	99,368	Yes
1110 (DHS) Victims of Domestic Violence Services Account	court fines domestic violence	23,192	680,156	701,600	1,748	Yes
1111 (DHS) Children's Trust Account	private contributions; birth certificate fee; appropriations	7,029	302,919	302,919	7,029	Yes
1112 (DHS) Intoxicated Driver Rehabilitation Account	court assessments	1,645	1,133,594	1,119,896	15,342	Yes
1116 (DHS) Choose Life Adoption Support Restricted Account	contributions via purchase of special plate; appropriations; contributions and grants	0	0	0	0	Yes
1117 (DHS) Natl Prof Men's B&B Supp	contributions; donations and grants	2,425	73,225	69,150	6,500	Yes
1135 (DNR) Agricultural Water Optimization Account	appropriations; donations	0	51,165	0	51,165	Yes
1140 (DNR) Oil and Gas Conservation Account	fee levied on oil and gas; penalties; interest	3,322,057	3,694,162	4,302,741	2,713,478	Yes
1142 (DNR) Species Protection Account	royalties; interest	2,738,801	1,457,364	686,713	3,509,452	Yes
1145 (DWR) Wildlife Resources Conservation Easement Account	grants from private foundations; grants from local governments, the state, or the federal government; grants from the quality growth commission; donations from landowners for monitoring	337,172	13,837	215	350,794	Yes
1155 (DPR) GF Boating Account	registration fees; fines; donations; motor fuel tax; license fees for vessel operators	2,688,408	5,805,652	5,979,490	2,514,569	Yes
1156 (DPR) Off-Highway Vehicle Account	registration fees; motor fuel tax; snowmobile registration fees; snowmobile user fee (out-of-state)	6,944,422	10,955,094	6,012,767	11,886,750	Yes
1157 (DPR) State Park Fees Restricted Account	proceeds from the sale or disposal of buffalo; charges for special services and use of facilities	26,795,174	29,423,166	37,658,130	18,560,209	Yes
1158 (DPR) Off-highway Access and Education Restricted Account	contributions deposited into the off-highway access and education restricted account; contributions, donations, or grants	102,408	20,393	0	122,801	Yes

FY 2020 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2020 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
1159 (DPR) Zion National Park Support Programs Res Acct	contributions deposited per UCA 41-1a-422; contributions, donations, or grants	95,270	14,450	0	109,720	Yes
1170 (DWR) Wildlife Resources Account	licenses; fines and forfeitures; General Fund appropriations	15,415,629	39,899,273	38,545,295	16,769,607	Yes
1171 (DWR) Wildlife Resources Trust Account	lifetime license sales	1,326,903	26,292	33,752	1,319,443	Yes
1172 (DWR) State Fish Hatchery Maintenance Account	\$2.00 of each fishing license fee or combination license fee; interest earnings	1,414,743	1,108,297	1,205,000	1,318,040	Yes
1173 (DWR) Wildlife Habitat Account	sale of licenses, permits, stamps, certificates of registration, and wildlife heritage certificates; donations; interest earnings	1,207,956	2,977,279	2,803,469	1,381,765	Yes
1174 (DNR) Predator Control Restricted Account	fee added to hunting permits; donations; appropriations	657,059	809,208	761,496	704,771	Yes
1176 (DNR) Mule Deer Protection Restricted Account	appropriations; grants from the federal government, local government, or a person	1,450	504,814	193,100	313,164	Yes
1177 (DNR) Support for State-Owned Shooting Ranges Restricted Acc	contributions; donations; grants	0	0	0	0	Yes
1180 (DNR) Water Infrastructure restricted Account	contributions; appropriations; interest	28,246,398	26,885,146	0	55,131,543	Yes
1185 (FFL) Sovereign Lands Management Account	all revenues derived from sovereign lands (such as leasing)	5,793,667	17,443,596	11,933,537	11,303,726	Yes
1200 (DOC) Interstate Compact for Adult Offendr Suprvsn Rest Acct	compact application fee	251	20,515	20,515	251	Yes
1220 (DOH) Children's Organ Transplant Trust Account	contributions	148,232	32,056	29,525	150,763	Yes
1221 (DOH) Cigarette Tax Restricted Account	\$250,000 from the FY 1999 cigarette tax change; 58% of the FY 2002 cigarette tax change	284	7,950,000	7,941,604	8,680	Yes
1222 (DOH) Medicaid Restricted Account	General Funds appropriated to the Departments of Health, Human Services, or Workforce Services for the state plan for medical assistance (Medicaid) that are not expended by the departments in the fiscal year for which the General Funds were appropriated	11,935,107	26,068,375	19,993,525	18,009,958	Yes
1223 (DOH) Nursing Care Facilities Account	nursing care facilities assessment; penalties and interest; appropriations; interest	0	0	0	0	Yes
1224 (DOH) State Laboratory Drug Testing Account	\$40 administrative fee for license reinstatement (UCA 53-3-1065)	20	656,400	656,400	20	Yes
1225 (DOH) Cat and Dog Community Spay and Neuter Rest Acct	contributions; interest	14,664	300	14,725	239	Yes
1226 (DOH) Cancer Research Restr Acct	contributions; interest	0	15,030	15,030	0	Yes
1230 (DOH) Children's Hearing Aid Rest Acct	appropriations; gifts, grants, and donations	29,331	291,600	181,582	139,349	Yes
1232 (DOH) Children with Cancer Support Rest Acct	contributions; donations and grants; interest	0	0	0	0	Yes
1233 (DOH) Children with Heart Disease Support Rest Acct	contributions; donations and grants; interest	0	0	0	0	Yes
1234 (DOH) Home Visiting Restricted Account	appropriations; donations; interest	0	0	0	0	Yes
1235 (DAS) Medicaid Bud Stabilization Restricted Account	automatic deposits; interest	74,818,924	0	0	74,818,924	Yes
1240 (UNG) National Guard Death Benefit Account	appropriations; interest	328,500	9,500	0	338,000	No
1241 (UNG) West Traverse Sentinel Landscape Fund	appropriations; grants and donations	0	1,000,000	1,000,000	0	Yes
1249 (DPS) Post Disaster Recovery & Mitigation Restricted Account	appropriations; income and interest; donations, grants, gifts, bequests	0	300,000	300,000	0	Yes

FY 2020 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2020 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
1250 (DPS) DNA Specimen Restricted Account	fees assessed against convicted persons	19,823	470,495	463,369	26,949	Yes
1253 (DPS) Statewide Unified E-911 Emergency Service Fund	telephone surcharges; appropriations; contributions	0	8,521,568	8,512,600	8,968	Yes
1254 (DPS) Fire Academy Support Account	% of insurance tax; % life insurance premium assessment; recovery fees; donations; appropriations	2,045,502	7,174,059	6,558,200	2,661,361	Yes
1255 (DPS) Public Safety Support Fund	surcharge on criminal fines, penalties, and forfeitures	73,820	3,249,636	3,247,040	76,415	Yes
1256 (DPS) Statewide Warrant Operations Account	surcharge on criminal fines, penalties, and forfeitures	205,568	377,865	377,514	205,919	Yes
1257 (DPS) Reduced Cigarette Ignition Propensity and Firefighter	all certification fees submitted by manufacturers	220,500	121,250	81,200	260,550	Yes
1258 (DPS) Public Safety Honoring Heroes Restricted Acct	contributions, donations, or grants	250,132	237,300	200,000	287,432	Yes
1259 (DPS) Canine Body Armor Restricted Account	contributions; donations; grants; interest	93,210	10,868	0	104,078	Yes
1260 (DPS) Firefighter Support Rest Account	contributions, donations, or grants	329,201	167,730	132,000	364,931	Yes
1263 (DPS) Ut Hwy Patrol Aero Bureau Rest Account	\$1 of each OHV registration fee; appropriations; public or private donations	152,793	228,872	216,500	165,164	Yes
1264 (DPS) Concealed Weapons Acct	fees	4,435,398	3,453,332	3,500,802	4,387,928	No
1266 (DPS) Utah Law Enforcement Memorial Support Rest Acc	contributions; donations and grants	0	490	0	490	Yes
1267 (DPS) Motor Vehicle Safety Impact Restricted Account	deposits from \$1 of each vehicle registration fee; donations; interest	1,027,883	2,737,011	216,800	3,548,094	Yes
1270 (DOT) Share Rd Bicycle Support Rest Account	contributions, appropriations, donations, or grants	6,000	31,175	35,000	2,175	Yes
1272 (DOT) Motorcycle Safety Awareness Support Rest Account	contributions, appropriations, donations, or grants	0	0	0	0	Yes
1281 (DWS) Special Administrative Expense Fund	penalties; voluntary contributions	10,748,620	2,391,157	2,436,957	10,702,820	No
1285 (DWS) Youth Character Org Restr Acct	contributions; donations and grants; interest	0	0	0	0	Yes
1286 (DWS) Youth Development Org Restr Acct	contributions; donations and grants; interest	(141)	141	0	0	Yes
1287 (DWS) Homeless to Housing Reform Restr Acct	appropriations; donations and grants; interest	1	11,350,000	11,350,000	1	Yes
1300 (FIN) Financial Institutions	fees based on assets	10,387,156	7,537,636	7,134,310	10,790,482	Yes
1320 (FIN) Tobacco Settlement Restricted Account	tobacco settlement funds; interest	24,919,381	16,067,886	15,699,301	25,287,966	Yes
1321 (FIN) Constitutional Defense Restricted Account	7.5% of all mineral lease revenues deposited in the Land Exchange Distribution Account (UCA 53c-3-203); voluntary contributions; appropriations; monies received from other state agencies	346,313	1,060,499	1,277,296	129,516	Yes
1322 (FIN) Economic Incentive Restricted Account	partial rebate payments because of new state revenues generated by a business entity's new commercial project	56	2,671,826	2,671,826	56	Yes
1324 (FIN) General Fund Budget Reserve Account	up to 50% of any year-end General Fund revenue surplus; interest; appropriations; remaining funds on January 1, 1997 from (Fund 759) Preservation of Hill Air Force Base Expendable Trust Fund (UCA 49-10-303(5)) remaining funds on January 1, 1997 from (Fund 210)	225,121,423	26,100,746	0	251,222,169	Yes

FY 2020 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2020 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
1325 (FIN) Mineral Bonus Account	30% mineral bonus payments (formally called Federal U-A-U-B money) (UCA 59-21-13); for FY 2001 only, 15% of mineral bonus payments from exchanged land parcels (UCA 53c-3-2022)(a)(iv)(a))	7,740,718	10,115,836	13,786,593	4,069,961	Yes
1326 (FIN) Mineral Lease Account	per the United States Mineral Lands Leasing Act, federal mineral lease monies except mineral lease bonus payments allocated per UCA 59-21-12	8,990	48,659,832	31,660,175	17,008,647	Yes
1328 (FIN) Finance Overhead Reimbursement from ISFs	overhead charges to Internal Service Funds	500	1,350,500	1,350,500	500	Yes
1329 (FIN) Prison Telephone Surcharge Account	prison pay phone revenue; interest	82,303	1,906,875	1,800,000	189,178	Yes
1334 (FIN) State Disaster Recovery Restricted Account	monies deposited into the fund per UCA 63J-1-204; monies appropriated to the fund by the legislature; any other public or private monies that are consistent with this section; and deposited into the fund	12,624,875	7,248,560	0	19,873,435	Yes
1335 (FIN) Land Exchange Distribution Account	50% of bonus payments received from the lease of coal, oil and gas, and coalbed methane on identified tracts; 50% of rentals and royalties received from the lease of subject minerals on the acquired lands and the lease of acquired interest	(26,995)	1,549,992	1,543,302	(20,306)	Yes
1337 (FIN) Infrastructure and Economic Diversification Investment	monies credited to the account under UCA 51-9-305; appropriations; grants	4,702,454	1,456,840	250,000	5,909,294	Yes
1340 (FIN) Navajo Water Rights Negotiation Account	appropriations	2,000,000	0	0	2,000,000	Yes
1341 (FIN) Comp Aided Dispatch Rest Acct	appropriations	(45)	45	0	0	Yes
1342 (FIN) Prison Development Restricted Account	appropriations; interest	1,220,951	24,686	0	1,245,637	Yes
1343 (FIN) Utah Statewide Radio System Restricted Account	appropriations; contributions	0	6,831,532	6,831,532	0	Yes
1344 (FIN) Public Lands Litigation Rest Acct	appropriations; money received from other state agencies	4,500,000	0	0	4,500,000	Yes
1345 (FIN) Utah Statewide Radio System - Capital Subaccount	portions of the \$0.18 fee for operations and the \$0.34 fee for capital projects	0	12,905,773	12,905,773	0	NA
1400 (GOV) Criminal Forfeiture Restricted Account	proceeds from forfeited property or money; any damages awarded the state	540	1,280,941	1,281,481	0	Yes
1402 (GOV) Motion Picture Incentive Fund	appropriations; interest	143,970	2,502,941	2,510,700	136,212	Yes
1403 (GOV) Tourism Marketing Performance Account	appropriations; interest	567,914	22,011,973	22,000,000	579,887	Yes
1404 (GOV) Stripper Well - Petroleum Violation Escrow	Petroleum Violation Escrow money	53,800	0	0	53,800	Yes
1407 (GOV) Law Enforcement Operations Account	the balance of the collected surcharge under UCA 51-9-401 that is not allocated under Title 51, Chapter 9, Part 4	83,795	1,246,953	1,330,748	0	Yes
1408 (GOV) Law Enforcement Services Account	surcharge allocation (UCA 51-9-401(c))	(0)	431,362	429,978	1,384	Yes
1409 (GOV) School Readiness Rest Acct	appropriations; income and interest; federal grants; donations	5,863,882	3,187,668	2,418,267	6,633,283	Yes
1411 (GOV) Indigent Defense Resources Restricted Account	appropriations; interest	9,100	5,154,100	5,048,505	114,695	Yes

FY 2020 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2020 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
1412 (GOV) Employability to Careers Program Restricted Account	appropriations; income and interest from deposits and investments; donations	255,887	4,677	22	260,542	Yes
1420 (INS) Bail Bond Surety Administration Account	fees related to bail bond sureties as established under UCA 63-38-3.2; interest	36,249	8,250	6,023	38,476	Yes
1421 (INS) Technology Development Rest Acct	fees from requests for information obtained electronically	135,470	699,390	627,799	207,060	Yes
1422 (INS) Criminal Background Check Rest Acct	fees collected under UCA 31a-16-103, 31a-23a-105, 31a-25-203, and 31a-26-203	1	102,813	102,813	1	Yes
1423 (INS) Captive Insurance Restricted Acct	fees collected from captive insurance companies to obtain or renew a certificate of authority	1,312,477	1,807,372	1,310,972	1,808,877	Yes
1424 (INS) Title Licensee Enforcement Res Acct	annual assessment fees received by the state (UCA 31a-23a-415)	0	100,150	100,150	0	Yes
1425 (INS) Guaranteed Asset Prot Waiver Rest	fees from persons providing guaranteed asset protection waivers who are required to register under UCA 31a-6b-202	387,315	92,200	129,100	350,415	Yes
1426 (INS) Relative Value Study Restricted Account	revenue collected under UCA 31a-2-208 and a tax of 0.01% on motor vehicle, uninsured motorist, and personal injury insurance premiums (UCA 59-9-105)	883,822	159,711	119,000	924,533	Yes
1427 (INS) Insurance Fraud Investigation Account	annual fees from insurers (UCA 31a-31-108 and 109)	1,020,901	2,425,830	2,445,799	1,000,932	Yes
1428 (INS) Insurance Department Restricted Account	fees; reimbursements for examination costs; forfeitures collected	4,537,411	9,138,440	9,138,440	4,537,411	Yes
1429 (INS) Health Ins Actuarial Review Restricted Account	fees collected from small employer carriers participating in certain benefit programs	3,125	200,000	203,125	0	Yes
1440 (JUD) Dispute Resolution Fund	appropriation in FY 1995; filing fees for any civil complaint or petition invoking the jurisdiction of a court of record	419,206	487,607	487,607	419,206	Yes
1442 (JUD) Children's Legal Defense Account	civil filing fees; marriage license fee; appropriations	200,000	783,391	783,391	200,000	Yes
1444 (JUD) Court Security Account	\$25 security surcharge assessed on criminal convictions in district courts and juvenile delinquency judgments; designated court filing fees; 25% of the \$32 security surcharge collected in justice courts	541,271	7,317,082	7,311,799	546,553	Yes
1445 (JUD) State Courts Complex Account	after June 30, 1998, all revenues representing the difference between the fees in effect after May 2, 1994, and the fees in effect before February 1, 1994; after June 30, 1998, \$2 of the amount of a fine or bail forfeiture paid for a violation of Title 41, Motor Vehicles	1,148,902	4,494,666	4,494,666	1,148,902	Yes
1446 (JUD) Guardian Ad Litem Services Account	1.75% of collected surcharge established in UCA 63-63a-1 (Fund 828 - surcharge fines) but not to exceed amounts appropriated; contributions from the issuance of children's issues license plates	18,844	278,718	278,636	18,926	Yes
1447 (JUD) Justice Court Technology, Security, and Training Acct	12.5% of 80% of a \$32 security surcharge (or \$3.20) assessed on all convictions for offenses listed in the Uniform Bail Schedule	560,672	745,103	669,113	636,662	Yes
1448 (JUD) Nonjudicial Adjustment Account	financial penalties	1,163,892	530,429	598,453	1,095,869	Yes
1449 (JUD) Online Court Assistance Program	\$20 filing fee	270,494	139,465	139,465	270,494	Yes
1450 (JUD) Substance Abuse Prevention Account	surcharge on criminal fines, penalties, and forfeitures	0	755,729	755,379	351	Yes

FY 2020 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2020 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
1451 (JUD) Trust Account Support	interest on funds held by the court in trust	260,327	263,542	258,300	265,569	Yes
1480 (LBR) Workplace Safety Account	0.25% of the premium income remitted to the state treasurer (UCA 59-9-1012(c))	46,191	1,365,288	967,090	444,389	Yes
1485 (LBR) Industrial Accident Rest Account	0.5% of the premium income remitted to the state treasurer (UCA 59-9-1012(c)(iv))	103,020	3,178,778	3,107,357	174,441	Yes
1490 (PED) Autism Awareness Restricted Acct	plate contributions; private contributions; donations or grants from public or private entities	55,150	33,000	50,700	37,450	Yes
1500 (TAX) Alcoholic Beverage Enforcement and Treatment Rest Acct	a portion of beer tax; appropriations; interest	1,901,864	5,658,467	5,577,300	1,983,032	Yes
1502 (TAX) Sales and Use Tax Administrative Fees Account	local sales and use tax; transient room tax; resort tax; public transit tax; tourism tax; botanical / cultural / zoo / arts tax; hospital tax; fee for administration of the municipal telecommunications license tax; county option	6,641,836	12,573,576	11,702,800	7,512,612	Yes
1503 (TAX) Rural Healthcare Facilities Fund	appropriations	0	218,900	218,900	0	Yes
1504 (TAX) Electronic Payment Fee Restricted Account	fees	3,252,507	6,116,209	7,400,944	1,967,772	Yes
1505 (TAX) Motor Vehicle Enforce Div Temp Permit Rest Acct	fees	2,740,070	4,786,110	3,727,624	3,798,556	Yes
1520 (TRS) Abortion Litigation Trust Account	grants; gifts	1,354	100	0	1,454	Yes
1522 (DVA) Transportation of Veterans to Memorials Supp Rest Acct	contributions	0	0	0	0	Yes
1560 (ABC) Underage Drinking Prev Media & Campaign Rest Acct	0.6% of total gross revenue from the sale of liquor, as determined by the two preceding fiscal years	20,022	5,123	0	25,145	Yes
Special Revenue Funds / Education Funds		936,948,186	5,700,679,814	5,790,725,351	846,902,650	
2400 (PED) Uniform School Fund Unrestricted	escheats and various other taxes and fees	2,997,726	40,750,110	29,500,000	14,247,836	Yes
2420 (PED) Invest More for Education Account	contributions; interest	39,101	1,172	0	40,273	Yes
2425 (PED) Underage Drinking Prevention Prog Restricted Acct	automatic deposit equal to previous year's deposit adjusted for inflation; appropriations; interest	16,502	1,781,972	1,751,200	47,275	No
2426 (PED) Hospitality Tourism Mgmt Education Account	6% of hotel taxes up to \$300,000 annually; appropriations; donations, grants, gifts, and bequests; interest	434,403	308,964	165,250	578,117	No
2435 (PED) Minimum Basic Growth Account	deposits; interest	2,554,907	76,044,631	75,000,000	3,599,538	Yes
2436 (PED) Local Levy Growth Account	appropriations; interest	580,819	49,716,834	48,997,900	1,299,753	Yes
2437 (PED) Teacher and Student Success Account	automation deposits; appropriations; interest	1,072,246	85,270,835	83,950,000	2,393,080	Yes
2440 (PED) Growth in Student Population Restricted Account	appropriations; donations	213,400	405,550	0	618,950	Yes
2455 (PED) Charter School Revolving Account	appropriations; proceeds from loan repayments; interest	7,026,670	139,849	4,625	7,161,894	Yes
2456 (PED) School Building Revolving Account	loan repayments; interest on loans	9,935,992	80,386	250	10,016,128	Yes
2460 (FIN) Education Budget Reserve Account	up to 50% of the revenue surplus of the Education Fund; appropriations; interest	471,908,205	16,791,707	0	488,699,912	Yes
2465 (FIN) Performance Funding Restricted Account	appropriations; interest	0	16,500,000	16,500,000	0	Yes

FY 2020 PRELIMINARY FUND BALANCES

		Preliminary FY 2020 Fund Balances				Requires Approp.
Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	
2470 (PED) Interest and Dividends Account	interest and dividends derived from the investment of monies in the Permanent State School Fund; interest on account monies	85,789,603	89,827,830	83,142,917	92,474,517	Yes
2475 (PED) Charter School Reserve Account	contributions from participating charter schools; appropriations; interest; grants; donations	10,879,741	1,611,111	2,145	12,488,707	Yes
2476 (PED) Charter School Levy Account	charter school levy per pupil revenues	3,697,578	28,174,638	26,931,000	4,941,216	Yes
2480 (PED) Education Fund	various taxes and fees, e.g. income taxes	339,801,293	5,293,274,224	5,424,780,065	208,295,452	Yes
Special Revenue Funds / Transportation Funds		451,715,293	1,324,351,625	1,342,295,164	433,771,754	
2800 (DOT) Transportation Fund Unrestricted	federal revenue; motor fuel tax; license tax; registration fees; drivers education tax; highway right-of-way (utility) permit fees and related service fees (UCA 72-7-102(5)); longitudinal communication access fees (UCA 72-7-108(6))	344,211,813	1,172,870,359	1,181,522,172	335,560,000	Yes
2810 (DOT) Transportation Inventory Fund	administrative to account for inventory	12,876,769	0	(87,124)	12,963,893	No
2820 (DOT) Aeronautics Restricted Account	aviation fuel tax; airport licensing fees; registration fees	6,279,217	7,931,920	7,256,160	6,954,978	Yes
2830 (DOT) Transportation Corridor Preservation Revolving Loan Fund	motor vehicle rental tax; appropriations; contributions; interest; bond proceeds	29,580,549	41,370,451	62,366,773	8,584,228	Yes
2835 (DOT) Tollway Restricted Account	tolls; appropriations; contributions; interest; repayments and interest on account monies	2,455,562	1,893,490	2,778,613	1,570,439	Yes
2845 (DOT) Public Transportation System Tax Highway Fund	0.25% of Salt Lake County public transit tax; 0.25% local option sales and use tax to fund corridor preservation projects; corridor preservation fee imposed on a county of first class per 41-1a-1222; interest; contributions	31,730,389	34,044,701	28,759,461	37,015,629	No
2846 (DOT) County of 2nd Class St Hwy Prg Fund	contributions; local option sales and use tax to fund airport; highway; or public transit projects or services; interest	347,831	143	0	347,975	No
2847 (DOT) 2010 SL County Rev Bond Sink Fund	transfers from the County of the First Class State Highway Projects Fund	0	16,976,393	16,976,393	0	No
2853 (DOT) Transportation Safety Program Restricted Account	appropriations; contributions; donations and grants	0	0	0	0	Yes
2855 (DPS) Uninsured Motorist Identification Restricted Account	fees; interest	9,027,294	3,495,349	3,501,419	9,021,224	Yes
2860 (DPS) Public Safety Motorcycle Education	\$5 of the annual registration fee for registered motorcycles; \$2.50 of the fee for Class M driver licenses	3,948,825	560,623	340,500	4,168,948	Yes
2865 (DPS) Department of Public Safety Restricted Account	fees from driver's licenses; school operator licenses, commercial testing only school licenses, renewals, extensions, reinstatements, rescheduling, and identification cards; administrative fees; appropriations; impound fees	11,257,042	45,208,195	38,880,798	17,584,439	Yes
Special Revenue Funds / Nonmajor Governmental Funds		410,614,775	419,957,966	314,071,093	516,501,648	
2005 (AG) Attorney General Litigation Fund	settlements and judgments	467,831	1,449,304	428,330	1,488,805	No
2010 (AG) Attorney General Crime & Violence Prevention Fund	gifts, grants, devises, donations, and bequests of real property, personal property, or services from any source made to the fund	372,059	250,000	200,910	421,149	No

FY 2020 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2020 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
2020 (CPB) State Capitol Fund	donations from private persons \ foundations; appropriations; monies from the federal government	1,554,658	600,446	413,294	1,741,810	No
2040 (CRC) Architecture Education and Enforcement Fund	surcharges on initial, renewal, and reinstatement licensure fee; administrative penalties; interest earned	50,546	28,650	1,676	77,520	No
2045 (CRC) Consumer Protect Education and Training Fund	penalties; fines; settlements	500,000	3,716,558	3,716,558	500,000	No
2050 (CRC) Cosmetologist/Barber, Esthetician, Electrologist Fund	administrative penalties	142,415	69,321	85,928	125,807	No
2055 (CRC) Land Surveyor Education and Enforcement Fund	surcharge on licensing fees; penalties; fines; interest earned	99,980	17,527	26,277	91,230	No
2060 (CRC) Landscapes Architects Education and Enforcement Fund	surcharge on application fee (not to exceed 50%); fines; interest earned	11,921	27,930	0	39,851	No
2065 (CRC) Physicians Education Fund	administrative penalties ordered and collected; interest earned	84,363	18,073	2,436	100,000	No
2070 (CRC) Real Estate Education, Research, and Recovery Fund	fees (surcharges)	1,023,548	211,897	333,716	901,729	No
2075 (CRC) Residence Lien Recovery Fund	assessment from licensed contractors and fund members; interest earned; fines; penalties	1,752,610	43,204	173,923	1,621,890	No
2080 (CRC) Residential Mortgage Loan Educatn, Resrch, Recovr Fund	additional license application and renewal fee; interest	863,546	209,161	199,083	873,625	No
2085 (CRC) Securities Investor Education and Training Fund	civil penalties; fines; interest	500,000	279,215	383,095	396,120	No
2087 (CRC) Transportation Network Vehicle Recovery Fund	fees; interest	51,237	869	0	52,107	No
2088 (CRC) Single Sign-On Expendable Special Revenue Fund	single sign-on fees; appropriations	343,290	1,420,840	854,772	909,358	No
2090 (DAS) Child Welfare Parental Defense Fund	appropriations; participating counties; private contributions	45,170	812	2,620	43,361	No
2096 (DAS) State Archives Fund	donations; deposits; contributions; gifts; endowment; devise; bequest of real property, personal property, or service	2,560	0	0	2,560	No
2100 (DAS) Tobacco Permanent Endowment Fund	tobacco settlement proceeds; 50% of interest / dividend earnings on tobacco monies; excess severance tax revenues (UCA 51-9-305); donations	245,153,279	14,927,595	0	260,080,874	Yes
2105 (DAS) Office of State Debt Collection Fund	appropriations; fees; interest collected on outstanding accounts receivables	1,577,888	3,185,499	2,239,758	2,523,628	No
2110 (DCC) History Donation Fund	donations	331,159	8,227	80,752	258,633	No
2115 (DCC) Navajo Revitalization Fund	appropriations; 33% of severance taxes from existing wells and 80% of taxes from new wells beginning production on or after July 1, 1996 (the maximum deposit cannot exceed \$3,000,000 in beginning in FY 2008)	9,169,374	799,169	752,007	9,216,536	No
2130 (DCC) State Library Donation Fund	donations	1,186,308	18,671	0	1,204,979	No
2135 (DCC) Uintah Basin Revitalization Fund	appropriations; 33% of severance taxes collected on wells that began production prior to July 1, 1995 and 80% of taxes collected on wells that commenced production after July 1, 1995	14,328,741	6,821,079	6,187,638	14,962,182	No
2145 (DCC) Utah Arts Endowment Fund	appropriations; interest; federal grant	381,278	39,562	20,859	399,981	No

FY 2020 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2020 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
2151 (DCC) Qualified Emergency Food Agencies Fund	state sales and use tax revenues	(84,125)	915,002	781,360	49,517	No
2153 (DCC) Intermountain Weatherization Training Fund	private contributions; donations; fees; appropriations; interest	3,510	0	0	3,510	No
2155 (DEQ) Hazard Substance Mitigation Fund	voluntary contributions; civil penalties; appropriations; recovered costs; interest	5,523,113	318,994	528,327	5,313,779	No
2156 (DEQ) Conversion to Alternative Fuel Grant Prog Fund	appropriations; contributions; fees; interest	92,325	1,015	20,000	73,340	No
2157 (DEQ) Clean Air Fund	contributions	39,664	30,951	40,000	30,614	No
2158 (DEQ) Environmental Mitigation & Response Fund	contributions; damage claim settlements; interest	1,336,401	35,196,961	756,657	35,776,704	No
2159 (DEQ) Waste Management and Radiation Control Fund	radioactive waste disposal fees; hazardous waste disposal fees; PCB waste disposal fees; nonhazardous solid waste disposal fees; investment income	143,558	0	143,558	0	No
2165 (DAG) Salinity Offset Fund	money from DWQ related to the Colorado River Salinity Offset Program; grants from governments; grants from private entities; interest	1,124,913	21,974	56,205	1,090,682	No
2168 (DAG) Plant Pest Fund	landowner's and lessee's share of costs; appropriations; federal monies; interest and earnings	0	500,000	0	500,000	No
2180 (DHS) Out and About Homebound Transportation Assistance Fund	donations; interest	104,775	39,245	0	144,020	No
2185 (DHS) State Development Center Miscellaneous Donation Fund	donations; interest	568,869	122,208	102,055	589,022	No
2190 (DHS) State Development Center Workshop Fund	contracts for services; interest	19,174	127,024	128,481	17,717	No
2200 (DHS) State Hospital Unit Fund	gifts and donations; hospital fund raising projects	277,315	29,941	33,394	273,863	No
2202 (DHS) Utah State Developmental Center Long-Term Sustain Fund	land lease revenue; proceeds from sales and dispositions of properties; existing money in the Utah State Developmental Center Land Fund	603,417	1,235,570	0	1,838,987	No
2210 (DNR) OGM - Abandoned Mine Reclamation Fund	recovered liens; fees and fines; federal grants; donations	2,557,754	63,190	0	2,620,945	No
2215 (DNR) Utah Geological Survey Sample Library Fund	donations or contributions from individuals, companies, organizations, or government entities; interest earned	80,610	1,693	2,005	80,298	Yes
2220 (DNR) Wildland Fire Suppression Fund	appropriations; cost recovery; federal funds; restitution; interest	6,690,296	5,217,314	7,099,300	4,808,310	No
2222 (DNR) Wildland Fire Preparedness Grants Fund	contributions; appropriations; costs recovered; interest and earnings	0	99,300	0	99,300	No
2230 (DOC) Sexually Explicit Business and Escort Service Fund	sexually explicit business and escort service tax; interest	23,379	17,654	0	41,033	Yes
2235 (DOH) Organ Donation Contribution Fund	donations	177,227	126,360	100,000	203,587	No
2241 (DOH) Hospital Provider Assess Spec Rev	a new assessment for Medicaid hospital providers; penalties and interest imposed under the new act; funds received as donations; appropriations	4,038,569	53,468,818	57,507,387	0	No
2242 (DOH) Ambulance Service Provider Assess Exp Rev Fund	assessments; penalties; donations; appropriations	250,583	4,271,779	4,508,474	13,888	No
2243 (DOH) Nursing Care Facilities Provider Assessment Fund	assessments; fines; penalties; appropriations; interest	1	38,905,337	38,905,337	1	No

FY 2020 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2020 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
2246 (TAX) State Imposed Transit Tax Fund	supplemental sales and use tax collected per UCA 59-12-2003 for public transit districts within the cities, towns, and unincorporated areas	0	4,926,231	4,926,231	0	No
2247 (TAX) Emergency Service Charge for PSAP	telephone surcharges	0	25,087,657	25,047,806	39,851	No
2250 (DOH) Traumatic Brain Injury Fund	gifts, grants, donations; appropriations	732,957	150,000	203,757	679,201	No
2251 (DOH) Traumatic Spinal Cord & Brain Injury Rehab Fund	gifts, grants, donations; appropriations	612,191	435,713	258,759	789,145	No
2252 (DOH) Medicaid Expansion Fund	gifts, grants, donations; appropriations; taxes; certain savings; interest	62,730,781	125,754,448	79,168,062	109,317,167	No
2253 (DOH) Pediatric Neuro-Rehabilitation Fund	gifts, grants, donations; appropriations	0	50,000	0	50,000	No
2255 (DOT) Wire Estate Memorial Fund	interest	168,224	3,188	280	171,132	No
2260 (DWS) Child Care Fund	donations; grants; interest	4	0	0	4	No
2265 (DWS) Refugee Services Fund	federal grants; donations	41,477	82,393	20,393	103,477	No
2275 (DNR) Water Commissioner Fund	assessments; interest	1,208,655	2,609,140	1,794,805	2,022,990	No
2290 (FIN) Waste Tire Recycling Fund	fee on retail tire sales	4,459,650	3,739,201	3,761,314	4,437,537	No
2305 (GED) Utah Stem Foundation Fund	donations	1,413,195	453,987	571,605	1,295,577	No
2306 (GED) Outdoor Recreation Infrastructure Account	appropriations; donations and grants; certain distributions; interest	7,624,451	4,648,650	2,817,315	9,455,785	No
2315 (GOV) Crime Victim Reparation Fund	assessments against criminals	5,936,275	8,798,162	7,713,048	7,021,389	Yes
2320 (GOV) State Elections Grant Fund	Federal Funds	0	992,939	923,927	69,013	No
2321 (GOV) CCJJ Justice Assistance Grant Fund	federal revenue; interest	52,278	87,578	0	139,856	No
2327 (GOV) Suicide Prevention Fund	gifts, grants, and bequests	8,402	831,967	0	840,368	No
2328 (GOV) Municipal Incorporation Expendable Special Revenue Fun	appropriations; fees	0	58,284	53,000	5,284	No
2330 (INS) Insurance Fraud Vic Restitution Fund	restitution to persons harmed by fraudulent insurance acts	270,831	240,203	186,917	324,117	No
2335 (INS) Title Insurance Recovery Educ & Research Fund	assessments on title insurance producers; amounts recovered by the department under subrogated rights; interest earned on fund monies	590,121	34,113	1,758	622,476	No
2345 (PED) Utah Community Center for the Deaf Fund	contribution; reimbursement for programs; vending machines	20,666	393	0	21,059	No
2355 (PED) Visually Handicapped Fund	contributions	1,215,619	35,854	36,000	1,215,474	No
2360 (PSC) Universal Public Telecommunications Service Support Fd	surcharges; penalties	5,566,432	24,969,645	19,055,904	11,480,174	No
2380 (DVA) Utah Veterans' Nursing Home Fund	donations, gifts, or bequests; federal and state funds	8,960,538	34,304,080	34,941,153	8,323,466	No
2390 (DPS) Alcoholic Beverage Control Act Enforcement Fund	% of gross revenue from liquor sales; interest	5,303,165	5,107,218	4,287,981	6,122,402	No
2395 (UNG) Natl Guard MWR Fund	proceeds collected under state morale, welfare, and recreation program; donations; appropriations	133,777	1,702,983	1,484,906	351,855	No

Permanent Funds		2,662,336,533	(48,455,379)	88,829,088	2,525,052,066	
3510 (TLA) USU Principle, Perm	land sales	5,118,258	866,117	0	5,984,375	Yes
3515 (TLA) Deaf School Principle, Perm	land sales	2,713,142	60,290	0	2,773,432	Yes

FY 2020 PRELIMINARY FUND BALANCES

		Preliminary FY 2020 Fund Balances				Requires Approp.
Fund Name	Revenue Source	Beginning	Revenues	Expenses	Ending	
3520 (TLA) Utah State Hospital, Perm	land sales	4,468,371	(21,840)	0	4,446,531	Yes
3525 (TLA) Institution for the Blind - Principle, Perm	land sales	21,720,355	(1,566,894)	0	20,153,462	Yes
3530 (TLA) Miners Hospital - Principle, Perm	land sales	64,807,032	(2,056,953)	0	62,750,079	Yes
3535 (TLA) Normal School Principle, Perm	land sales	6,351,596	143,862	0	6,495,458	Yes
3540 (TLA) Public Building - Principle, Perm	land sales	33,207	24,315	0	57,522	Yes
3545 (TLA) State Youth Development Center - Principle, Perm	land sales	1,371,873	183,647	0	1,555,519	Yes
3550 (TLA) Reservoir - Principle, Perm	interest	8,250,867	(291,961)	0	7,958,906	Yes
3555 (TLA) Permanent State School Fund	interest and dividends; land sales; revenue from operations; \$1.50 off-highway reg fees and off-highway vehicle user fees; impounded livestock sold at auction where owner can't be determined (UCA 4-25-14)	2,533,057,488	(45,231,122)	88,829,088	2,398,997,278	Yes
3560 (TLA) School Mines - Principle, Perm	land sales	5,400,612	(26,829)	0	5,373,784	Yes
3565 (TLA) University of Utah Land- Principle, Perm	interest	7,919,040	512,687	0	8,431,727	Yes
3580 (TLA) Clearing Fund	temporary account - fund should be zero at year end	1,124,692	(1,050,699)	0	73,993	NA
Capital Projects Funds		1,201,006,061	2,281,873,438	2,046,325,952	1,436,553,547	
2900 (DOT) Transportation Investment Fund of 2005	voluntary contributions; appropriations; Centennial Highway Fund revenue sources; interest	601,772,825	1,501,873,508	1,221,514,302	882,132,031	Yes
2915 (DOT) Transit Transportation Investment Fund	contributions; appropriations; donations and grants; interest	0	6,217,992	0	6,217,992	Yes
3000 (FCM) Capital Projects Fund	appropriations; institution funding; agency funding	263,195,019	408,517,271	536,044,556	135,667,734	No
3150 (FCM) Prison Project Fund	appropriations; bond proceeds; interest	330,010,502	365,147,670	287,887,699	407,270,473	No
3250 (FCM) SBOA Capital Projects	appropriations; institution funding; agency funding	6,027,714	116,998	879,395	5,265,317	Yes
Debt Service Funds		20,541,084	489,605,811	485,098,756	25,048,139	
4000-4126 (FIN) General Obligation Debt Service	bond proceeds; appropriations	7,999,745	468,555,655	463,892,377	12,663,023	Yes
4300-4335 (FIN) Lease Revenue and Water Recap Debt Service	bond proceeds; interest; rental income from lease rents	12,541,339	21,050,156	21,206,379	12,385,116	Yes
Enterprise Funds		3,261,766,487	1,560,311,283	1,731,904,163	3,090,173,607	
5110 (DWS) Unemployment Compensation Fund	employer contributions; federal revenue; investment interest; penalty and interest; employer reimbursement	1,189,344,199	824,320,664	1,058,853,095	954,811,768	Yes
5115 (DWS) Unemployment Compensation Fund	contributions; interest; earnings; federal monies	0	100,171,832	100,171,832	0	No
5210 (FIN) State Revolving Fund for Drinking Water Projects	appropriations; money from Fund 128 to meet federal match; repayment of loans; investment income; Federal Funds; interest on loans which goes to this fund or Fund 129 - Hardship Grant	188,854,128	13,825,182	498,000	202,181,310	Yes
5215 (FIN) Drinking Water SRF Hardship Fee Account	hardship fees; interest	2,915,247	307,839	383,280	2,839,805	Yes
5235 (FIN) Utah Drinking Water Loan Program Subaccount	appropriations; principle repayment of loans; interest from loans which is recorded in Fund 129; sales tax revenue (UCA 59-12-103)	57,921,299	3,587,500	3,221,475	58,287,324	Yes
5240 (FIN) Hardship Grant Program for Drinking Water Projects	interest on loans; hardship assessments; appropriations; investment income	2,540,008	1,115,548	705,708	2,949,848	Yes

FY 2020 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2020 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
5245 (FIN) Drinking Water Origination Fee Subaccount	the origination fee for loans made by the Drinking Water Board within the Drinking Water Security Subaccount	79,682	39,500	26,410	92,772	Yes
5246 (FIN) Drinking Water Orig Fee - Federal	the federal portion of origination fee for loans made by the Drinking Water Board within the Drinking Water Security Subaccount	69,150	690,000	41,359	717,792	No
5250 (FIN) Water Quality SRF Hardship Assessment	hardship fees; interest	6,496,895	1,223,881	577,995	7,142,781	Yes
5255 (FIN) Utah State Revolving Fund for Wastewater Projects	appropriations; Federal Funds; transfers from Wastewater Loan Program Fund 135 for state match; interest on loans	274,394,453	11,074,788	227,000	285,242,241	Yes
5260 (FIN) Utah Wastewater Loan Program Subaccount	appropriations; principal repayment of loans; interest goes to fund 136; sales tax revenue (UCA 59-12-103(5))	65,928,013	3,627,501	1,632,575	67,922,938	Yes
5265 (FIN) Hardship Grant Program for Wastewater Projects Sub Acnt	interest on loans; hardship assessments; appropriations; investment income on balances in this fund and the Utah Wastewater Loan Program Subaccount (Fund 135)	2,427,327	814,976	513,496	2,728,807	Yes
5266 (FIN) Water Quality Origination Fee Subaccount	the origination fee for loans made by the Water Quality Board within the Water Quality Security Subaccount	153,654	743,480	26,000	871,134	No
5267 (FIN) Water Quality Origination Fee-Federal	the federal portion of origination fee for loans made by the Water Quality Board within the Water Quality Security Subaccount	1,376,787	9,680	80,000	1,306,467	No
5270 (FIN) Water Resources Construction Fund	appropriations; interest on loans; money from sale or management of certain reservoir land; charges assessed against water and power users; interest earnings	56,497,315	4,445,665	2,594,767	58,348,213	Yes
5275 (FIN) Water Resources Conservation and Development Fund	appropriations; sales of project water and power; repayments of loans (principle and interest); sales tax revenue (UCA 59-12-103); federal mineral lease funds	216,580,466	34,785,102	12,847,607	238,517,961	Yes
5276 (FIN) Water Resources C&D Pledged Loans	loan repayments	141,436,565	3,454,721	6,625,013	138,266,273	No
5277 (FIN) Water Resources 2010 Recap Rev Bond	bond proceeds	19,111,575	6,989,614	912,281	25,188,908	Yes
5280 (FIN) Water Resources Cities Water Loan Fund	appropriations of liquor control profits; loan repayments	17,094,036	221,959	0	17,315,995	Yes
5281 (FIN) Water Resources Cities Pledged Loans	loan repayments	11,445,850	194,021	0	11,639,871	No
5285 (FIN) Permanent Community Impact Loan Fund	mineral lease royalties and mineral bonus payments; appropriations; repayment of loans; interest earned	250,821,494	13,695,230	48,098,821	216,417,903	Yes
5290 (FIN) Permanent Community Impact Bonus Fund	70% bonus payments; repayment of loans; 12.16% bonus payments on exchanged land; appropriations; interest earned	393,419,082	21,101,780	35,250	414,485,611	Yes
5295 (DWS) Throughput Infrastructure Fund	appropriations; contributions; repayment of loans; \$26 million in FY 2017 and \$27 million in FY 2018 from state taxes; interest	55,643,203	1,077,098	0	56,720,300	No
5310 (FIN) Energy Efficiency Fund	monies appropriated to it by the legislature; monies received for the repayment of loans made from the fund; monies made available to the state for energy efficiency from any source; interest earned on the fund	854,507	13,961	250	868,218	No
5311 (FIN) USEP Revolving Load Rund (ARRA)	Federal Funds	2,819,404	44,987	69,036	2,795,356	No

FY 2020 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2020 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
5415 (WRE) Water Resources Investigation Account	board allocation; billings from projects	1,423,769	2,086,595	1,557,317	1,953,046	Yes
5417 (WRE) Bear River Development Fund	N/A	0	325,533	295,281	30,252	N/A
5426 (DCC) Olene Walker Housing Loan Fund - Fed Home	Federal Funds (interest earned on these loans is transferred to Fund 158)	83,405,740	3,429,404	2,439,104	84,396,039	Yes
5429 (DCC) Olene Walker Housing Trust Fund - Fed Home Income	loan repayments (home income); interest on loans (earned from fed home (Fund 191)); interest on PTIF investments	43,400	0	0	43,400	Yes
5432 (DCC) Olene Walker Housing Loan Fund - Housing Trust	General Fund appropriations used to match federal home funds	23,576,250	278,794	426,079	23,428,964	Yes
5438 (DCC) Olene Walker Housing Loan Fund - Low Income Housing	appropriations	36,845,541	2,789,438	1,157,317	38,477,663	Yes
5441 (DCC) Olene Walker Housing Loan Fund - Low Inc Hous Prg Incm	loan repayments (principal) and interest from original loans paid out of Fund 199	41,649	0	0	41,649	No
5448 DCC OWHLF Multi Family Housing Preserv Revolving Loan Fd	Federal Funds; contributions; appropriations; loan repayments	6,267,625	104,791	30,091	6,342,326	Yes
5451 (DWS) Economic Revitalization & Investment Fund	appropriations; contributions, donations, and grants; repayments; interest	2,061,000	107	125	2,060,982	No
5452 (DWS) Housing Opportunities for Low Income Households	N/A	3,238,336	4,047,495	0	7,285,832	N/A
5460 (DAG) Agriculture Resource Development Fund	appropriations; sales and use tax receipts; repayments of loans made from the fund; money made available to the state for agriculture resource development from any source; interest earned	28,489,318	1,150,733	3,230,306	26,409,745	Yes
5465 (DAG) Rural Rehabilitation Fund	appropriations; repayments of loans made from the fund; interest earned; appropriations from the Agriculture Resource Development Fund (1998-99)	20,636,452	483,144	138,400	20,981,196	Yes
5470 (DAG) Utah Rural Rehabilitation Fund	repayment of loans made from the fund; interest earned	5,351,118	88,210	450	5,438,878	Yes
5476 (DAG) Beef Promotion Fund	beef promotion fee	1,478	897,325	899,020	(218)	No
5480 (ABC) Alcoholic Beverage Control - Liquor Control Fund	sale of liquor; fees from licenses and permits	5,113,117	450,567,991	450,567,991	5,113,117	Yes
5482 (ABC) State Store Land Acquisition Fund	appropriations; proceeds from revenue bonds	5,000,000	0	0	5,000,000	No
5486 (DEQ) Clean Fuel Conversion Fund	appropriations; public and private contributions; interest; loan repayments	268,427	1,036	74,451	195,012	Yes
5493 (DOC) Utah Correctional Industries Fund	sale of services; sale of products	6,231,594	18,757,921	19,278,672	5,710,842	Yes
5495 (TLA) Land Grant Management Fund	revenues from trust lands except revenues from sale of lands; interest earned; revenues from other activities of the director or administration; 50% of the revenue from mineral lease rentals and royalties from federal land exchange parcels	(306,530)	18,572,331	14,195,782	4,070,018	Yes
5496 (TFO) School & Inst Trust Fund Mgt Acct	earnings from trust fund assets equal to the appropriation to pay for the office's operating costs	63,194	(3,495,316)	(3,726,903)	294,780	No
5497 (TRS) Land Trusts Protection and Advocacy Account	appropriations	102,434	295,466	365,545	32,355	No

FY 2020 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2020 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
5500 (DOT) Transportation Infrastructure Loan Fund	appropriations; Federal Funds; state grants; contributions; repayments of fund monies; interest; money available transferred by the commission	66,313,619	8,880,038	1,000	75,192,657	Yes
5515 (DPS) Local Government Emergency Response Loan Fund	appropriations; repayment of loans; interest	241,905	1,039,555	0	1,281,460	No
5700 (DWS) State Small Business Credit Ini Prog Fund	grants; pay backs; bonuses; entitlements; transfers; bequests	4,000,923	78,747	0	4,079,670	No
5810 (DAG) Qualified Production Enterprise Fund	application fees; license fees; license renewal fees; registration fees; registration renewal fees; appropriations; interest	951,276	1,569,416	994,804	1,525,888	No
5820 (DOH) Qualified Patient Enterprise Fund	application fees; license fees; license renewal fees; registration fees; registration renewal fees; appropriations; interest	4,180,515	786,022	1,838,079	3,128,458	No

Internal Service Funds		98,307,536	354,182,104	339,765,157	112,724,483	
6020 (DAS) Risk Management-Administration Fund	premiums; interest earned; refunds and dividends from insurance carriers; proceeds from sale of salvage and subrogation recoveries	795,993	548,618	531,234	813,377	Yes
6030 (DAS) Risk Management-Workers' Compensation Fund	premiums collected through payroll; interest earned	1,183,013	8,135,662	8,147,182	1,171,493	Yes
6045 (DAS) Finance-Purchasing Card	sales of services	38,844	699,007	651,674	86,177	Yes
6050 (DAS) General Services-Central Printing Services	sales of services	2,104,614	2,419,498	2,458,401	2,065,711	Yes
6060 (DAS) General Services-Administration	sales of services	41,621	0	0	41,621	Yes
6070 (DAS) General Services-Central Mail Services	sales of services	1,186,226	12,274,207	12,014,231	1,446,203	Yes
6080 (DAS) General Services Central Stores	sales of services	4,861,072	4,329,496	3,831,432	5,359,135	Yes
6085 (DAS) Consolidated Budget & Accounting	sales of services	785	650,016	647,646	3,155	Yes
6090 (DAS) Fleet Operations-Motor Pool	sales of services	52,003,489	32,867,996	35,480,783	49,390,702	Yes
6100 (DAS) Federal Surplus Property	fees and sales of service; appropriation	9,105	89,611	44,428	54,288	Yes
6110 (DAS) State Surplus Property	fees and sales of service; appropriation	455,046	845,331	705,891	594,487	Yes
6120 (DAS) Fleet Operations-Fuel Network	fees for services	299,276	28,542,149	26,316,850	2,524,576	Yes
6130 (DAS) Fleet Operations-Administration	fees for services	44,245	0	72	44,173	Yes
6140 (DAS) Fleet Operations-Travel Office	fees for services	83,296	443,975	526,821	450	Yes
6150 (DAS) Division of Facilities Construction and Management	sales of services; appropriations; donations	3,129,237	37,065,137	35,566,529	4,627,844	Yes
6155 (DAS) State Facility Energy Efficiency Fund	appropriations; monies received for repayment of loans made from fund; interest earned	2,648,899	28,931	0	2,677,830	Yes
6160 (HRM) Department of Human Resource Management	charges for services to other state agencies	2,596,289	15,021,429	15,671,897	1,945,822	Yes
6600 (DNR) Natural Resources-Warehouse	billing of services	152,225	372,216	370,816	153,625	Yes
6680 (DTS) Enterprise Technology Fund	fees for services	23,653,877	129,475,150	126,168,352	26,960,674	Yes
6900 (DAS) Risk Management-Property	premiums; interest earned; refunds and dividends from insurance carriers; proceeds from sale of salvage and subrogation recoveries	10,586,406	19,511,854	19,173,392	10,924,867	Yes

FY 2020 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2020 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
6910 (DAS) Risk Management-Auto	premiums; interest earned; refunds and dividends from insurance carriers; proceeds from sale of salvage and subrogation recoveries	(110,990)	2,353,956	1,884,317	358,649	Yes
6920 (DAS) Risk Management-Liability	premiums; interest earned; refunds and dividends from insurance carriers; proceeds from sale of salvage and subrogation recoveries	(7,603,632)	31,518,683	23,279,629	635,422	Yes
6930 (AG) Attorney General Legal Services Fund	payments for services	148,600	26,989,181	26,293,579	844,202	Yes
Investment Trust Funds		10,252,800,016	13,135,926,630	12,343,281,904	11,045,444,741	
7000 (TRS) Public Treasurer's Investment Fund	money from state entities and outside entities	10,204,206,064	12,786,194,442	11,994,572,382	10,995,828,125	No
7010 (TRS) Undistributed Pool Earnings	interest	48,593,952	349,732,188	348,709,523	49,616,617	No
Private Purpose Trust Funds		14,434,767,354	2,075,185,591	822,140,382	15,687,812,563	
7208 (DAS) Navajo Trust Fund	oil royalties; income; litigation settlements	80,480,173	6,379,168	2,995,631	83,863,710	No
7210 (TRS) State Treasurer Unclaimed Property	all funds received under the Unclaimed Property Act; interest earnings	107,447,733	52,692,914	41,501,529	118,639,119	No
7220 (DEQ) Petroleum Storage Tank Trust Fund	petroleum storage tank fees; interest earned; underground storage tank installation company permit fees; environmental surcharge	(12,295,594)	7,984,464	4,262,330	(8,573,460)	No
7221 (DEQ) Petroleum Storage Tank Cleanup Fund	voluntary contributions; appropriations; recovered costs from responsible parties equal to their proportionate share of liability as determined by UCA 19-6-424.5; interest	3,695,125	289,592	274,138	3,710,579	No
7222 (DEQ) Petroleum Damage Settlement Fund	petroleum storage tank settlements	251,825	(251,825)	0	0	No
7230 (REG) Utah Education Savings Plan Trust	funds from participants in the public trust; gifts; grants; appropriations	14,231,095,829	1,941,671,740	730,094,908	15,442,672,661	No
7240 (LBR) Employers' Reinsurance Fund	insurance premium tax	5,336,638	24,261,905	2,709,900	26,888,643	No
7241 (LBR) Uninsured Employers' Fund	insurance premium tax; employer penalties; a penalty of employer's for not filing an injury report; per UCA 34a-2-407(8)(c); civil assessments related to filing injury reports	7,596,392	6,961,964	5,757,649	8,800,707	No
7250 (FIN) Flexible Benefit Fund - Even Years	employee salary reduction through payroll	0	3,850,145	3,850,145	0	No
7251 (FIN) Flexible Benefit Fund - Odd Year	employee withholding	832,479	3,379,345	4,211,824	0	No
7260 (FIN) Indigent Inmate Trust Fund	proceeds received from counties that impose the additional tax levy by ordinance under UCA 67-5c-101(5); appropriations; interest	897,588	134,855	148,399	884,043	No
7261 (FIN) Indigent Capital Defense Trust Fund	monies from participating counties; appropriations; interest	1,667,591	562,925	355,296	1,875,220	No
7270 (DCC) Ethnic Arts Endowment	federal grant; interest earnings; donations	196,660	3,765	0	200,425	No
7275 (DCC) Individual Artists Fund	federal grant; interest earnings; donations	661,232	12,876	0	674,108	No
7280 (DEQ) Moab Mill Reclamation Trust Fund	proceeds from liquidation of a trust fund	542	0	0	542	No
7290 (DHS) Human Services Client Trust Fund	client's assets; donations from fund raising	1,934,063	5,206,295	4,989,641	2,150,717	No
7300 (DHS) M N Warsaw Trust	proceeds from will	154,392	3,255	0	157,647	No
7305 (DHS) State Development Center - Patient Account	Supplemental Social Security; civil service retirement; client earnings and deposits; interest	631,807	1,959,184	1,693,751	897,240	No

FY 2020 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2020 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
7310 (DHS) State Hospital Patient Trust	patient's funds; interest on funds at local bank	184,841	1,471,518	1,493,340	163,020	No
7315 (DNR) Bond and Surety Forfeiture Trust Fund	monies collected by the division because of bond or surety forfeitures; interest	1,026,002	102,170	80,987	1,047,185	No
7340 (DOC) Inmate Agency Fund Draper	inmate earnings; friends and relatives; government refunds	1,964,123	17,577,214	17,483,283	2,058,055	No
7345 (DPS) Local Public Safety & Firefighter Surv Spouse Trust F	appropriations; donations and grants; fees; interest	886,358	781,219	85,519	1,582,057	No
7355 (PED) Visually Handicapped Vendors	fees; vending machines	121,555	150,903	152,112	120,346	No

Pension Trust Funds		Not yet available				
7500 (FIN) Pension-Contributory System	employee contributions to the plan; earnings on investments	Not yet available				Yes
7510 (FIN) Pension-Non Contributory System	employee contributions to the plan; earnings on investments	Not yet available				No
7520 (FIN) Pension-Public Safety System	employee contributions to the plan; earnings on investments	Not yet available				No
7530 (FIN) Pension-Firefighters System	employee contributions to the plan; earnings on investments	Not yet available				No
7540 (FIN) Pension-Judges System	employee contributions to the plan; earnings on investments	Not yet available				No
7550 (FIN) Pension-Governors & Legislative Pension Plan	employee contributions to the plan; earnings on investments	Not yet available				No
7560 (FIN) Pension-401(k) Plan	employee contributions to the plan; earnings on investments	Not yet available				No
7570 (FIN) Pension-457 Plan	employee contributions to the plan; earnings on investments	Not yet available				No
7580 (FIN) Pension-IRA	employee contributions to the plan; earnings on investments	Not yet available				No
7590 (FIN) Pension-Roth IRA	employee contributions to the plan; earnings on investments	Not yet available				No
7600 (FIN) Pension-Health Reimbursement Accounts	employee contributions to the plan; earnings on investments	Not yet available				No

Agency Funds		243,865,847	2,908,724,782	2,875,254,285	277,336,344	
8001 (FIN) Unemployment Insurance Agency	unemployment insurance from agency's payroll	184,591	1,388,186	1,300,214	272,562	Yes
8003 (FIN) Federal Withholding Tax Fund	federal income tax withheld from employees' earnings	131,238	96,727,509	96,477,167	381,581	Yes
8005 (FIN) Social Security Suspense Fund	FICA withheld	(91,803)	173,226,874	173,254,248	(119,176)	Yes
8007 (FIN) State Withholding Tax	state income tax withheld from employees' earnings	(532,729)	50,510,752	50,511,786	(533,762)	Yes
8010 (FIN) Misdemeanor Fines	half of fines and forfeitures collected by the state courts for violation of state criminal or traffic law or local government ordinance violations filed in the state courts	488,540	1,649,313	1,643,664	494,189	Yes
8015 (FIN) Security Surcharge/Fines	security surcharge fee	0	3,725,115	3,728,900	(3,785)	Yes
8016 (FIN) Surcharge Fines	surcharges imposed on felony and misdemeanor convictions and other offenses	5,092	15,570,856	15,575,949	0	Yes
8021 (FIN) Finder Fund	income tax refunds; damaged and lost state warrants; garnishments; mutilated deposits; two-party checks	276,463	71,514,491	71,740,502	50,453	Yes
8025 (FIN) County Road and School Fund from Forest Reserves	federal forest leases; federal sales of certain properties	34,472	7,850,080	7,920,256	(35,705)	Yes
8030 (FIN) Local Government Tax Auditor Held Warrants Fund	local government tax distributions held by State Auditor's Office for not sending reports to the State Auditor's Office	103,683	7,355,448	7,061,623	397,507	Yes
8035 (FIN) Mortgage Loan Escrows	escrow funds	23,665	38,172	41,860	19,977	Yes
8045 (FIN) UT State Employees Charitable Fund	employee contributions	157,622	283,073	134,499	306,196	No

FY 2020 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2020 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
8050 (DAS) OSDC Collections	victim restitution collections and payments; fines due to other government agencies	(81,924)	3,658,701	3,658,701	(81,924)	Yes
8060 (AG) Attorney General Financial Crimes Trust Fund	court-ordered settlement payments that are to be disbursed to victims of financial crimes	227,421	925,776	844,533	308,664	Yes
8065 (AG) Attorney General Seized Property Holding Fund	N/A	303,113	3,740	44,943	261,910	N/A
8070 (CRC) Consumer Protection Agency	court or judicially order settlements; administrative fines assessed under the Uniform Debt-management Services Act (UCA 13-42-133(6))	245,413	(29,945)	0	215,468	Yes
8090 (DHS) Human Services-ORS Support Collections	prior to FY 2002: donations; beginning FY 2002: ORS 3rd-party collections	0	219,188,351	219,188,351	0	No
8100 (DNR) Water Rights - Well Driller Bond	performance bonds	0	0	0	0	No
8105 (DOT) Highway Projects Within Counties Agency Fund	revenues and interest	0	2,393,894	2,393,894	(0)	No
8110 (DOT) Local Transp Corridor Preservation Fund	fees; appropriations; contributions; bond proceeds; portion of sales tax	36,593	20,042,115	20,042,046	36,662	No
8112 (DOT) County of 1st Class Hwy Proj Fund	contributions; portion of sales tax; fees	2,567,895	10,139,786	7,427,741	5,279,940	No
8115 (DOC) Corrections Inventory	inventory	0	9,703,624	9,703,624	0	Yes
8122 (GOED) Transient Room Tax Fund	tax	432,104	3,293,167	3,336,275	388,996	N/A
8141 (DOT) Class B & C Road - Agency Fund	motor vehicle registration; 1/2 of one cent motor fuel tax	0	0	0	0	No
8142 (DOT) Aeronautics Airport Agency	excise tax on aircraft fuel	(0)	85,895,569	85,895,569	(0)	No
8150 (DPS) Public Safety - Seized Cash	cash and property seized during investigation and prosecution of drug related crimes	2,833,855	2,072,537	1,179,846	3,726,547	Yes
8151 (DPS) Public Safety Financial Responsibility	uninsured motorist's "bonds"	91,446	10,752	0	102,198	Yes
8160 (GOV) Lt Governor-Election File Fee Fund	filing fees	158	57,920	0	58,078	Yes
8170 (JUD) Juvenile Courts Trust Account	fines; bail forfeitures; restitution payments	2,396,503	586,998	636,479	2,347,022	Yes
8171 (JUD) District Courts Trust Account	fines; bail forfeitures; restitution payments	41,423,299	42,274,271	41,589,438	42,108,131	Yes
8185 (LBR) Wage Claim Agency Fund	wage claims; 50% of penalties	20,085,111	712,782	692,482	20,105,411	No
8190 (MEC) Medical Education Council Agency Fund	pass through money	325,064	6,853	0	331,917	No
8200 (RET) Civil Fees Judges' Retirement Trust Fund	filing fees	540	1,469,846	1,469,801	585	Yes
8205 (RET) Firefighters' Retirement Trust Fund, Agency Fund	fire insurance premium tax; life insurance premium tax	246,162	19,948,047	20,100,000	94,209	Yes
8210 (SAO) Property Tax Valuation	property tax fees; interest	123,231	2,941,755	2,855,028	209,957	Yes
8222 (TAX) Botanical, Cultural, and Zoological Tax	sales tax	5,138,377	54,417,567	53,426,718	6,129,225	Yes
8223 (TAX) Car and Bus Company Trust	property tax	(1,830,444)	9,937,623	7,107,261	999,918	Yes
8224 (TAX) County Motor Vehicle Registration Collections	county portion of motor vehicle registration fees; 20% of the corridor preservation fee collected per UCA 41-1a-1222	884	(2)	10	872	Yes
8226 (TAX) Education Tax Check Off Lease Refunding	tax check off	37,561	31,676	35,585	33,652	Yes
8227 (TAX) General Fund Tax Cash Bond	cash bonds (UCA 59-14-201(3)) beginning September 28, 2010	85,229	34,500	0	119,729	No

FY 2020 PRELIMINARY FUND BALANCES

Fund Name	Revenue Source	Preliminary FY 2020 Fund Balances				Requires Approp.
		Beginning	Revenues	Expenses	Ending	
8229 (TAX) License Plate Contributions - Non FINET Entities	fees collected from persons desiring children's issues license plates where the fees belong to the Children's Museum of Utah; contributions collected from persons obtaining a collegiate license plate	6,407	1,250,721	1,250,721	6,407	Yes
8230 (TAX) Local and Optional Taxes	emergency services telephone charge for the U of U Poison Control Center; sales and use tax imposed by towns	17,047,597	447,411,342	441,381,183	23,077,755	Yes
8232 (TAX) Local Transit Authority	sales tax	29,399,039	346,511,809	338,723,374	37,187,474	Yes
8233 (TAX) Municipal Energy Sales and Use Tax Fund	municipal energy sales tax	149,924	7,553,932	7,312,282	391,573	Yes
8234 (TAX) Rural County Hospital Tax	sales tax	649,257	6,349,636	6,476,116	522,777	Yes
8236 (TAX) Tax Commission Suspense	unidentified taxes; impound sales: IRP funds	10,797	0	0	10,797	Yes
8238 (TAX) Tax Suspense - IRP	IRP funds	857,193	9,295,061	12,799,370	(2,647,116)	Yes
8239 (TAX) Tax Suspense - MV Impound Sales	impound sales	219,224	0	0	219,224	Yes
8240 (TAX) Tourism Recreation, Cultural, and Conventional Facilit	tourism tax; recreation tax; cultural tax; convention facilities tax	271,693	2,506,798	2,616,687	161,804	Yes
8241 (TAX) Transient Room/Resort Tax	hotel room tax	19,184,139	179,202,036	183,713,716	14,672,459	Yes
8242 (TAX) Uniform Local Sales Tax	sales tax	68,521,306	892,120,522	876,067,335	84,574,493	Yes
8290 (TLA) Land Board Suspense Agency	leases; sales; other revenue generating activities that occur on trust lands	5,005,195	(1,084,042)	0	3,921,153	Yes
8300 (TRS) State Treasurer Miscellaneous Investments	donations	28,161,419	4,722,962	362,930	32,521,451	No
8305 (TRS) Election Campaign Fund	General Fund	1,428	98,906	95,334	5,000	No
8310 (TRS) State Treasurer Higher Education City Bail	higher education fines	(8)	59,508	59,967	(467)	No
8315 (TRS) State Treasurer Industrial Commission Invstmt	created administratively	0	0	0	0	N/A
8320 (TRS) State Treasurer State Land Investment	interest; additional principle investments as allowed by law	(1,087,184)	93,167,816	93,376,277	(1,295,645)	No
8325 (TRS) Tobacco Investment Clearing Account	created administratively	0	0	0	0	N/A
Component Units		25,153,169	58,090,696	46,249,125	36,994,740	
9210 (GOED) Inland Port Authority	property tax; financial assistance; borrowing; bond proceeds	1,401,948	517,494	1,294,707	624,735	No
9212 (GOED) Point of the Mountain State Land Authority	appropriations; proceeds from sales	0	900,000	523,491	376,509	No
9214 (FIN) Schools for the Deaf and Blind Donation Fund	donations	1,221,602	227,639	194,267	1,254,975	Yes
9215 (FIN) Schools for the Deaf and Blind	appropriations; transfers; Title XIX services; grants; contracts for services; canteen sales	22,489,619	56,325,563	44,136,661	34,678,521	Yes
9238 (FIN) Ut Charter School Finance Authority	deposits received with charter school financing applications; admin fees; appropriations; other fees	40,000	120,000	100,000	60,000	Yes